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conceivably, for the purchase of the same item could avoid the sales tax, and I would hope the body would advance the bill to provide this additional tool for the Department of Revenue to seek the collection of these legal sales tax that's already due.

SPEAKER WITHEM: Thanks, Senator Warner. I had a report that we have a former member of the Legislature with us. I can't quite see back there, but I understand under the north balcony, former Senator Howard Lamb has joined us. There he is. Howard, good to see you. (Applause.) On the motion to advance, we have lights on from Senator Jensen and Senator Crosby. Senator Jensen.

SENATOR JENSEN: Yes. Mr. Speaker, and members of the body. This was a bill that was before us in 1995. It was then LB 136. It was passed by this body and then it was vetoed by the Governor. And I applaud Senator Warner and the Revenue Committee to trying to find more ways to collect taxes for this state and to broaden our tax base. I do feel, however, that this is a situation that I think might come back and bite us, and rather than gain anything we might actually hurt ourselves. You all know that in the state of Nebraska, the telemarketing business has been very, very good for this state. In Omaha, there are thousands of people who work for the telemarketing companies. Many students going to school have been able to earn income at their own specified hours, so it has been a great marriage for the...both the students and the telemarketing firms. And all...Nebraska enjoys communications worldwide. We also have many telemarketing firms that are not only located in Omaha and Nebraska, but have spread themselves throughout the country into Kansas and Wisconsin and Missouri and throughout the entire United States. I have great concern that they will see fit to move their business outside of Nebraska, taking with them the many jobs that are out there. In 1995, I did ask for an Attorney General's Opinion on this particular bill, and I just want to read just a few comments in conclusion. By the way, as time draws short here, I will supply this on your desk tomorrow morning. But in conclusion, Jay Bartel, Assistant Attorney General states, "It is our opinion that the reporting requirements that may be imposed by the Tax Commissioner under LB", then, "136", and as I said, the bill is identical, word for word, "on retailers which do not have a physical presence in the